

UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

MICHAEL J. QUILLING,

Plaintiff,

File No. 1:03-CV-236

v.

HON. ROBERT HOLMES BELL

TRADE PARTNERS, INC., et al.,

Defendants.

ORDER APPROVING REPORT AND RECOMMENDATION

Magistrate Judge Ellen S. Carmody filed a Report and Recommendation on August 24, 2006, (Docket # 1387), recommending that the Receiver's Motion to Disallow/Reclassify "A" Claim of PVB, Inc., Claim No. A-06127 (Docket # 1334) be granted. No objections have been filed pursuant to 28 U.S.C. § 636(b)(1)(C). The Court agrees with the recommendation. Accordingly,

IT IS HEREBY ORDERED that the Report and Recommendation of August 24, 2006 (Docket # 1387) is **APPROVED AND ADOPTED** as the opinion of this Court.

IT IS FURTHER ORDERED that the Motion to Disallow/Reclassify "A" Claim of PVB, Inc., Claim No. A-06127 (Docket # 1334) is **GRANTED**.

IT IS FURTHER ORDERED that Claim No. A-06127 is **RECLASSIFIED** as a "B" Claim (creditor claim) and the claim amount is **ADJUSTED** to **\$1,239.10**.

Date: September 14, 2006

/s/ Robert Holmes Bell
ROBERT HOLMES BELL
CHIEF UNITED STATES DISTRICT JUDGE